



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Series No.: 09/611,548

Confirmation No.: 6763

Applicant: Douglas G. Lowenstein, et al.

Title: FINANCING OF TENANT IMPROVEMENTS

Filed: July 7, 2000

Art Unit: 3695

Examiner: Narayanswamy
Subramanian

Atty. Docket: 1906-003-TIF

Customer No. 68536

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**REQUEST FOR COMPLETION OF OFFICE ACTION PURSUANT TO MPEP § 710.06
AND REQUEST TO WITHDRAW FINALITY**

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Pursuant to MPEP § 710.06, Applicant calls to the attention of the Office to errors in the Office's paper of March 14, 2012, and requests (a) that the Office reissue the paper in corrected and completed form, and (b) reset the period for reply to one month from the date of the reissued Office paper. Section 710.06 reads as follows, in relevant part:

710.06 Situations When Reply Period Is Reset or Restarted

Where the citation of a reference is incorrect or an Office action contains some other error that affects applicant's ability to reply to the Office action and this error is called to the attention of the Office within 1 month of the mail date of the action, the Office will restart the previously set period for reply to run from the date the error is corrected, if requested to do so by applicant. If the error is brought to the attention of the Office within the period for reply set in the Office action but more than 1 month after the date of the Office action, the Office will set a new period for reply, if requested to do so by the applicant, to substantially equal the time remaining in the reply period. ... The new period for reply must be at least 1 month and would run from the date the error is corrected. ...

...

A supplementary action after a rejection explaining the references more explicitly or giving the reasons more fully, even though no further references are cited, establishes a new date from which the statutory period runs.

MPEP § 710.06 and Rule 104 requires that the Examiner prepare a corrected Office Action that answers each of the following questions.

I. The Action must be remailed because of multiple omissions relating to the claim language “true lease for tax purposes” that affect Applicant’s ability to reply and Finality should be withdrawn

(a) The Action of March 2012, at paragraph 13 responds to the November **2010** arguments concerning “true lease for tax purposes.” The arguments of November **2011** are simply ignored. Until the examiner directly answers **all** material traversed, and explains why near-identical language in the specification and claims are insufficient to provide support, and answers all material traversed in November 2011, Applicant’s ability to reply is affected.

(b) The Action at paragraph 13 was the first time **any** meaningful explanation was given to support any rejection relating to “true lease for tax purposes.” There was **no explanation at all** in the Action of May 2011, in violation of MPEP § 2163.04 (“Burden on the Examiner with Regard to the Written Description Requirement”). Any “additional explanation” is a new ground of rejection, even if offered in response to an appellant’s argument.¹ The new explanation at paragraph 13 is a “new ground of rejection not necessitated by amendment” which renders finality premature. It is respectfully requested that finality be withdrawn.

¹ *In re Leithem*, 661 F.3d 1316, 1321, 100 USPQ2d 1155, 1160 (Fed. Cir. 2011) (“When the Board affirmed the rejection on [a different basis], of course Leithem’s argument had to shift—the thrust of the Board’s rejection had shifted. The Board cannot play it so fast and loose in affirming an examiner’s rejection that it disregards procedural safeguards afforded to the applicant.”); *In re DeBlauwe*, 736 F.2d 699, 705–06, 222 USPQ 191, 196–97 (Fed. Cir. 1984) (when an applicant has argued a point, the examiner and Board are obligated to respond to those arguments, and their new response requires giving an applicant a new opportunity to respond).

(c) The term “true lease” is an established term of art, having a meaning² consistent with the use at the portions of the specification designated in the filed papers of November 2011. (Paragraphs [0018], [0021], [0029], [0072], and [0082] (paragraph number references are to the Substitute Specification filed September 29, 2005)). The Action does not explain how a term of art that is used in the sense explained in the specification can lack “written description” support. Without that explanation, Applicant is unable to know what kind of reply is warranted: simple argument, a dictionary, a declaration, or some other reply?

Had the Action made the showings required by MPEP § 2164.03, some reply would be possible. But without the required explanation, Applicant’s ability to reply is affected. Applicant requests a replacement Action under MPEP § 710.06. Applicant requests the withdrawal of finality.

II. The “written description issues” are not stated in the manner required by the MPEP, and thus no direct reply is possible

The Action sets forth a number of “written description” issues, but gives no indication what the problem is. Is it the individual terms? The interconnections? Is each paragraph of the Action directed to a single issue, or multiple issues? The Action block quotes large sections of claim language without identifying where the alleged problem is. If the Action had set forth the

² Investopedia, <http://www.investopedia.com/terms/t/true-lease.asp> explains:

Definition of 'True Lease'

A specific type of multi-year lease which does not pass on ownership rights of the asset to the lessee. A true lease is an arrangement where the lessor (the person granting the lease) bears both the risks and rewards of ownership of the property. The lessee merely gets to use the property in a rental fashion.

Business Dictionary, <http://www.businessdictionary.com/definition/true-lease.html>

true lease

Multi-year lease arrangement in which the risks and rewards of ownership are retained by the owner (the lessor) of the leased asset or property, whereas the tenant or lessee retains its possession and use for the lease period. The lessor claims the depreciation benefits and the lessee claims the lease payments as capital expense. Called 'true' because they pass the accounting requirements for the lessor to claim the tax benefits, such leases offer comparatively lower lease payment or rent. An operating lease is a true lease whereas a capital lease is not. Also called tax lease or tax oriented lease.

showings required by MPEP § 2164.03, the issues would be clearly identified and some reply would be possible, but as is, the Action is no more than an invitation to read the examiner's mind. For a non-exhaustive list of examples, the following are too sketchy to permit any reply:

At page 3, lines 17-20:

Claim 60 recites the limitation "computing data in a non-transitory memory of a computer, the computation in furtherance of two leases, the leases being a lease of leasing a longer-lived asset and a lease of a shorter-lived asset to a lessee under two separate leases" and "a true lease under tax accounting rules" (emphases added).

At page 4 lines 6-10:

Claim 126 recites the limitation "the portion of the lease performed by processing data in a non-transitory memory of a computer includes formatting or buffering messages for transmission to or received from a potential lessor or lessee on a non-transitory network, or displaying data on a non-transitory display, the data providing a solicitation to enter the improvements lease" (emphasis added).

At page 4, lines 21 to page 5 line 2:

Claim 127 recites the limitation "the portion of the improvements lease performed by processing data in a non-transitory memory of a computer includes formatting or buffering messages for transmission to or received from a potential lessor or lessee on a non-transitory network, or displaying data on a non-transitory display, or storing data in a non-transitory memory, the data containing terms of the improvements lease, the data being transmitted, displayed or stored on a computer of the lessor, lessee, or servicer under control of programs for managing or servicing the improvements lease" (emphasis added).

At page 10, lines 3-16:

Claim 193 recites the limitations “processing of data in a non-transitory memory of a computer, the processing reflecting paying or receiving a payment on a lease granting rights to use a shorter-lived asset to a lessee, the shorter-lived asset being functionally related to a longer-lived asset also leased to the lessee, financing or ownership of the shorter-lived asset being distinct from financing or ownership of the longer-lived asset, an amount of the payment payable by the lessee to a payee for the shorter-lived asset for lease of the shorter-lived asset being segregable from an amount payable by the lessee to a distinct payee for lease of the longer-lived asset, the segregation reflecting the distinct ownership or financing, the segregable payment stream directed to the shorter-lived asset having a present value at least equal to a cost of the shorter-lived asset at a time of commencement of the lease covering the shorter-lived asset; at least some portion of the lease to the shorter-lived asset being structured together with the lease to the longer-lived asset to support an accounting conclusion that the two leases are to be considered together as a single lease, classified as an operating lease under financial accounting rules or a true lease under tax accounting rules” (emphasis added).

The Action as a whole appears to be directed to obstructing any forward progress, not toward reaching agreement on patentable subject matter. Without the explanation required by MPEP § 2164.03, meaningful reply is impossible.

III. Applicant urges paragraph numbering as suggested by MPEP § 707.07(k)

The Examiner’s attention is drawn to MPEP § 707.07(k):

707.07(k) Numbering Paragraphs

It is good practice to number the paragraphs of the Office action consecutively. This facilitates their identification in the future prosecution of the application.

If each paragraph were numbered, dialog would be enabled. For example, at page 27, the Action purports to reply to some argument relating to claims 181 and 182, but it is totally unclear what particular issue is being addressed here. Without some identification of the particular claim language being discussed, or the particular argument to which the Action is addressed, the Action is unhelpful. Applicant should not have to refer to the 17th paragraph of paragraph 12.

IV. Conclusion

Applicant request Finality be withdrawn. Applicant requests a corrected Office Action, and if no such Action can be prepared, that the application be passed to issue in due course. The

Examiner is urged to telephone Applicant's undersigned counsel at the number noted below if it will advance the prosecution of this application, or with any suggestion to resolve any condition that would impede allowance. For the entire pendency of this application, the Commissioner is authorized to charge any additional required fees (including all extension of time fees), or credit any overpayment, to Deposit Account No. 50-3219, Order No. 1906-003-TIF.

Applicant hereby authorizes the USPTO to communicate with any authorized representative concerning this application by electronic mail.

Respectfully submitted,

For

TI FUNDING GROUP, L.L.C.

Dated: June 14, 2012

By: 

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